

THE HONORABLE JOHN C. COUGHENOUR

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

PACCAR INC and PACCAR  
FINANCIAL CORP.,

Defendants.

CASE NO. C13-0953-JCC

FINAL JUDGMENT AS TO  
DEFENDANT PACCAR INC

The Securities and Exchange Commission ("Commission") having filed a Complaint and Defendant PACCAR Inc ("Defendant") having entered a general appearance; consented to the Court's jurisdiction over Defendant and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant's agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section

1 13(a) of the Securities Exchange Act of 1934 (“Exchange Act”) [15 U.S.C. § 78m(a)] and Rules  
2 12b-20, 13a-1, and 13a-13 promulgated thereunder [17 C.F.R. §§ 240.12b-20, 240.13a-1, and  
3 240.13a-13] by failing to file, or by filing or causing to be filed, with the Commission any report  
4 required to be filed with the Commission pursuant to Section 13(a) of the Exchange Act and the  
5 rules and regulations promulgated thereunder, which filed report omits to disclose any  
6 information required to be disclosed or such further information, if any, as may be necessary to  
7 make the statements, in light of the circumstances under which they were made not misleading.

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9 II.

10 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant  
11 and Defendant’s agents, servants, employees, attorneys, and all persons in active concert or  
12 participation with them who receive actual notice of this Final Judgment by personal service or  
13 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section  
14 13(b)(2)(A) of the Exchange Act [15 U.S.C. § 78m(b)(2)(A)], by failing to make and keep  
15 books, records, and accounts, which, in reasonable detail, accurately and fairly reflect the  
16 transactions and dispositions of the assets of Defendant.

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18 III.

19 IT IS HEREBY FURTHER ORDERED, ADJUDGED AND DECREED that Defendant  
20 and Defendant’s agents, servants, employees, attorneys, and all persons in active concert or  
21 participation with them who receive actual notice of this Final Judgment by personal service or  
22 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section  
23 13(b)(2)(B) of the Exchange Act [15 U.S.C. § 78m(b)(2)(B)], by failing to devise and maintain a  
24 system of internal accounting controls sufficient to provide reasonable assurances that: (i)  
25 transactions are executed in accordance with management’s general or specific authorization; (ii)  
26 transactions are recorded as necessary to permit preparation of financial statements in conformity

1 with generally accepted accounting principles or any other criteria applicable to such statements,  
2 and to maintain accountability for assets; (iii) access to assets is permitted only in accordance  
3 with management's general or specific authorization; and (iv) the recorded accountability for  
4 assets is compared with the existing assets at reasonable intervals and appropriate action is taken  
5 with respect to any differences.

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7 IV.

8 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a  
9 civil penalty in the amount of \$225,000 to the Securities and Exchange Commission pursuant to  
10 Section 21(d) of the Exchange Act [15 U.S.C. § 78u(d)]. Defendant shall make this payment  
11 within 14 days after entry of this Final Judgment.

12 Defendant may transmit payment electronically to the Commission, which will provide  
13 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly  
14 from a bank account via Pay.gov through the SEC website at  
15 <http://www.sec.gov/about/offices/ofm.htm>. Defendant may also pay by certified check, bank  
16 cashier's check, or United States postal money order payable to the Securities and Exchange  
17 Commission, which shall be delivered or mailed to

18 Enterprise Services Center  
19 Accounts Receivable Branch  
20 6500 South MacArthur Boulevard  
Oklahoma City, OK 73169

21 and shall be accompanied by a letter identifying the case title, civil action number, and name of  
22 this Court; PACCAR Inc as a defendant in this action; and specifying that payment is made  
23 pursuant to this Final Judgment.

24 Defendant shall simultaneously transmit photocopies of evidence of payment and case  
25 identifying information to the Commission's counsel in this action. By making this payment,  
26 Defendant relinquishes all legal and equitable right, title, and interest in such funds and no part

1 of the funds shall be returned to Defendant. The Commission shall send the funds paid pursuant  
2 to this Final Judgment to the United States Treasury. Defendant shall pay post-judgment interest  
3 on any delinquent amounts pursuant to 28 USC § 1961.

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5 V.

6 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is  
7 incorporated herein with the same force and effect as if fully set forth herein, and that Defendant  
8 shall comply with all of the undertakings and agreements set forth therein.

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10 VI.

11 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain  
12 jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

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14 DATED this 18th day of July 2013.

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John C. Coughenour  
UNITED STATES DISTRICT JUDGE